

**GOVERNMENT OF TELANGANA**  
**ABSTRACT**

Revenue (Commercial Taxes) Department – The Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017) – Waybill – Notification – Orders – Issued.

---

**REVENUE (COMMERCIAL TAXES-II) DEPARTMENT**  
**G.O.Ms.No. 180**      **Dated: 09-08-2017**  
**Read the following:-**

1. The Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017).
2. G.O.Ms.No.121 Rev(CT-II)Dept., Dt 30.06.2017.
3. From the Commissioner, Commercial Taxes, Telangana State, CCT's Ref No. A(1)/77/2017, Dated: 31-07-2017.

\* \* \* \* \*

**O R D E R:**

The following notification will be published in an Extra-ordinary issue of the Telangana State Gazette, Dated:09.08.2017.

**NOTIFICATION**

Whereas, section 68 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017) provides that the Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed;

And, whereas, rule 138 of the Telangana State Goods and Services Tax Rules, 2017, stipulates that till such time as an 'e-way bill system' is developed and approved by the Council, the Government may, by notification, specify the documents that the person in charge of a conveyance carrying any consignment of goods shall carry while the goods are in movement or in transit storage;

Now therefore, in exercise of the powers vested under section 68 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), read with rule 138 of the Telangana State Goods and Services Tax Rules, 2017, the Government of Telangana State hereby notifies the document known as "Waybill" that is to be issued by the registered person.

2. This notification will come into effect from the date as notified by the Commissioner of State Tax.

- (1) Every registered person under the Telangana Goods and Services Tax Act - 2017 shall generate Waybill through online. Registered person required to generate Waybill initially should register@ [www.tgct.gov.in/gstwaybill](http://www.tgct.gov.in/gstwaybill) and get password.
- (2) Waybill is required for the movement of goods, which are not exempted under the Act, for all purposes i.e., coming into the State or going out of the State or for the movement within the State, when the total value of Tax Invoice / bill of supplies / delivery challan exceed Fifty Thousand Rupees.

[P.T.O.]

- (3) Generation of Waybill shall be the responsibility of the person as specified in the Table below:

**Table**

<b>Nature of the transaction (1)</b>	<b>Person to generate Form GST (2)</b>
Interstate Inward supply	Recipient registered person in Telangana State
Interstate Outward supply	Supplier registered person in Telangana State
Intrastate	(a) Supplier/ recipient registered person in Telangana State. (b) If supplier is un- registered and recipient is registered - recipient has to generate

- (4) The person shall enter the details of such goods in the Form “Waybill” with vehicle number in triplicate and issue the original and duplicate thereof duly signed by him or his manager or agent to the owner or the other person in charge of the goods vehicle. He shall also issue documents as per the provisions of TGST Act, 2017, in addition to Waybill. However, if the vehicle number is not known and the goods are handed over to the Transporter for Transport, the person can mention the same in the Waybill form. Further, when goods covered by a single invoice are carried in more than one goods vehicle, a separate ‘Way bill’ has to be generated for each vehicle.
- (5) The Form “Waybill” and documents specified shall accompany the goods and shall be tendered by the person-in-charge of the goods vehicle to the officer who checks the vehicle, where the goods vehicle first checked in the State and after getting it verified and attested by the officer, the original should be retained by the officer and the duplicate shall be returned to the person submitting such Form “Waybill” and he shall carry duplicate form along with goods vehicle.
- (6) Waybill shall be generated only through TGCT web portal ([www.tgct.gov.in/gstwaybill](http://www.tgct.gov.in/gstwaybill)) under the authority of the Commissioner of State Tax.
- (7) Form Waybill can be cancelled only within 24 hours of generation with valid reasons.
- (8) In order to ensure that there are no instances of misuse of the facility of Waybill system, the following validity period is fixed based on the distance. Period is to be calculated from the time of generation of the Form Waybill:
- (a) if the distance from the origin of the goods to the destination is less than 100 KMs, validity period is two (2) days from the day and time of generation.
  - (b) if the distance from the origin of the goods to the destination is between 101 KMs and 500 KMs, validity period is three (3) days from the day and time of generation.

- (c) if the distance from the origin of the goods to the destination is between 1001 KMs and 2000 KMs, validity period is ten (10) days from the day and time of generation.
  - (d) if the distance from the origin of the goods to the destination is between 2001 KMs and above, validity period is ten (12) days from the day and time of generation.
- (9) This notification is not applicable for the movement of (1) Alcoholic liquor for human consumption (2) Petroleum crude (3) High speed diesel oil (HSD) (4) Motor spirit (commonly known as petrol) (5) Natural gas (6) Aviation turbine fuel and they will continue to follow the procedures under the TVAT Act, 2005 for generation of Waybill.

**Form Waybill**

<b>I</b>	(a) Waybill Number:	System generated
	(b) Date and time of Generation:	System generated
	(c) Generating Waybill as supplier or recipient:	Supplier / Recipient
	(d) Details of Registered Person generating the waybill:	
	(i) GSTIN:	System generated
	(ii) Legal Name:	System generated
	(iii) Principal place of Business:	System generated
	(iv) Tax Office:	System generated
<b>II</b>	<b>Transaction &amp; Vehicle Details</b>	
	(a) From Place : _____ State: _____	
	(b) To Place : _____ State: _____	
	(c) Mode of Transport: By road / rail / air	
	(d) Details of Transport	
	(i) Is the Vehicle number known?	Yes / No
	(ii) If Yes, Vehicle number:	
	(iii) Is Vehicle number not known and goods are being handed over to the transporter:	Yes / No
	(iv) If Yes, Name & Address of the Transporter:	
	(e) Nature of Transaction (Purpose)	
	(i) Supply	
	(ii) Job work	
	(iii) Movement to Principal / Additional place of business/fixed establishment to Movement to Principal / Additional place of business/fixed establishment	
<b>III</b>	<b>Supplier Details</b>	
	(a) GSTIN:	
	(b) Legal Name:	
	(c) Trade Name:	
	(d) Principal place of Business:	
	(e) Tax Office:	Optional

<b>IV</b>	<b>Recipient Details</b>	
(a)	GSTIN:	
(b)	Legal Name:	
(c)	Trade Name:	
(d)	Principal place of Business:	
(e)	Tax Office:	Optional
<b>V</b>	<b>Document details</b>	
(a)	Document type	
	(Tax Invoice/Bill of Supply/Delivery Challan)	
	<u>In case of Tax Invoice:</u>	
	(i) Taxable Value	
	(ii) GST	
	(iii) Total Value	
	<u>In case of Bill of Supply / Delivery Challan:</u>	
	(i) Value	
(b)	Document No.	
(c)	Document Date	
(d)	HSN Code	Optional
(e)	Commodity	
(f)	Unit of Measurement	
(g)	Quantity	
<b>VI</b>	<b>Name and Address of owner of the vehicle</b>	

**Declaration:**

I/We hereby declare that the particulars furnished herein above are true and correct to the best of my knowledge.

**Signature of Issuer**

**(BY ORDER AND IN THE NAME OF THE GOVENOR OF TELANGANA)**

**SOMESH KUMAR  
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Telangana State, Hyderabad for publication of the Notification (he is requested to supply (100) copies of the notification to this Department and (300) copies to Commissioner of Commercial Taxes, Telangana, Hyderabad).

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The General Administration (Vigilance & Enforcement) Dept., Telangana State, B.R.K.R. Building, Hyderabad.

The Secretary, TVAT Appellate Tribunal, Nampally, Hyderabad.

The Director General, General Administration(Vigilance & Enforcement) Dept., Telangana State, B.R.K.R.Buildings, Hyderabad

**Copy to:-**

1. The Accountant General, O/o the AG, Telangana State, Hyderabad.
  2. The Law (E) Department, Telangana State, Hyderabad.
  3. The P.S. to the Additional Principal Secretary to Hon'ble Chief Minister, TS., Hyderabad.
  4. The P.S. to Principal Secretary to Government (CT&Ex), Revenue Dept., TS., Hyderabad.
- SF/SC's.

// FORWARDED :: BY ORDER //

**SECTION OFFICER**